## **Article - Estates and Trusts**

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§9-108.

- (a) The personal representative shall pay over or transfer the money or property or its proceeds, as directed by order of court, to the board of education in the county where the letters were granted, and it shall be applied for the use of the public schools in such county, whenever it appears to the satisfaction of the court that:
- (1) The personal representative has been unable to contact an heir or legatee because of the personal representative's lack of knowledge of the location of the heir or legatee and the court is satisfied that reasonable efforts have been made to locate the heir or legatee;
- (2) An heir or legatee is a nonresident of the United States and would not have the benefit of use or control at its full value of money or other property comprising the heir's or legatee's distributive share or legacy; or
- (3) Other special circumstances make it appear desirable that payment or delivery should be withheld because of national or international action affecting such money, property, value, or the full use and enjoyment of it.
- (b) (1) If, after payment has been made to the board of education, a claim for refund is filed by the heir or legatee, or by the personal representative of the heir or legatee, the claimant is entitled to a refund, without interest, of the sum paid, or the proceeds from the sale of property if not in the form of cash when transferred to the board of education, or the fair market value at the time of transfer if not converted to cash.
- (2) A claim for refund under this subsection may not be filed after the later of:
  - (i) 3 years after the death of the decedent; or
  - (ii) 1 year after the time of distribution of the property.

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